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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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**TAX CALENDAR**  
**October 2023**  
[www.vgmmcpa.com](http://www.vgmmcpa.com)

## A PUBLICATION FROM THE TAX DIVISION

# October 2023



S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### October 10

Excise Taxes Monthly Return and Payment (Form SC 2225) <sup>1</sup>

### October 16

Monthly deposit of income tax withheld from employees <sup>1</sup>

Monthly payment of income tax withheld at source from non-residents <sup>1</sup>

Payment of income tax withheld at source on royalties paid to non-residents<sup>1</sup>

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalties on Individual Retirement Accounts (IRAs) <sup>1</sup>

Monthly payment of tax withheld on services rendered and judicial or extrajudicial indemnifications <sup>1</sup>

Monthly deposit of SS and Medicare withheld from employees (Form 941) <sup>2</sup>

Quarterly Chauffeurs' Social Security (Form TSCH-1) payment

Last day of payment of second installment of the Individual Income Tax Return for 2022 taxable year <sup>1</sup>

<sup>1</sup> Electronic filing through SURI.

<sup>2</sup> Electronic filing through EFTPS.

# October 2023

## October 16 (Cont.)

2022 PR. Income Tax Return (Individuals and calendar year entities)

- Individuals (Form 482.0) <sup>3</sup>
- Composite Return for Partners and Individual Members of Partnership and LL's [Form 482.0 (C)] <sup>3</sup>
- Corporations (Form 480.20) <sup>3</sup>
- Estate or Trust Fiduciary Income Tax Return (Form 480.80) <sup>3</sup>

2022 U.S. Individual Income Tax Return (Form 1040) <sup>3</sup>

2022 Self-Employment Tax Return (Form 1040-PR) <sup>3</sup>

2022 U.S. Corporation Income Tax Return (Form 1120) <sup>3</sup>

2022 Foreign Bank Account Report (FinCEN Form 114) <sup>3</sup>

Payment of estimated income tax for corporations (Form 480.E-1) <sup>1</sup> and Partnerships taxed as corporations

- FY ending 10/31/23 4<sup>th</sup> installment.
- FY ending 01/31/24 3<sup>rd</sup> installment.
- FY ending 04/30/24 2<sup>nd</sup> installment.
- FY ending 06/30/24 1<sup>st</sup> installment.

## October 20

State <sup>1,4</sup> and Municipal <sup>5</sup> SUT and Tax on Imports Monthly Returns and Payment (Form AS 2915.1)

## October 24

2023/2024 Volume of Business Declaration (*Patente*) for taxpayers with a 6-month extension (Form OCAM PA-01)

## October 30

2022 Exempt Annual Report for Pass Through Entities – For calendar year decrees with 30 days after Income Tax Return due dates or the extended due date filing requirement <sup>6</sup>

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<sup>3</sup> If, the 6-month automatic extension was obtained.

<sup>4</sup> Electronic filing through <https://ogpe.pr.gov>.

<sup>5</sup> Bonded importers – filing upon introduction of goods, payment due on the 20<sup>th</sup> day of the next month. Non-bonded importers – filing and payment due upon introduction.

<sup>6</sup> Electronic filing is available through COFIM or municipalities' portals.

# October 2023

## October 31

PR Unemployment Insurance and Disability Benefits quarterly return (Form PR-UI-10 & Form PR-UI-10A) <sup>7</sup>

Employer's quarterly return of income tax withheld for the quarter ended June 30, 2022 (Form 499 R-1B) <sup>1</sup>

Quarterly return of tax withheld on payments for services rendered for the quarter ended June 30, 2022 (Form 480.6SP-1) <sup>1</sup>

Sales and use tax quarterly report (non-withholding agents-sales made by mail or internet sellers) <sup>1</sup>

FICA quarterly tax return and payment (Form 941-PR) <sup>2</sup>

FUTA quarterly tax payment (Form 940) <sup>2</sup>

<sup>7</sup> Electronic filing through DTRH portal.

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